

Debtors' Statement of Disputed Issues

EXHIBIT B

**PRODUCT AND SERVICE SOLUTIONS**

FACSIMILE TRANSMITTAL COVER SHEET

TO:	FROM:
CELESTICA DE MONTERREY SA DE CV	Pollack, Paul
FAX NUMBER:	DATE:
	06/11/2004
TOTAL NO. OF PAGES INCLUDING COVER:	SENDER'S REFERENCE NUMBER:
3	550056323

NOTES/COMMENTS:

Marky -

Copy of Matchbox purchase order.

Please call w/ questions. Please sign
a copy and fax back to me.

Paul.
(248) 628-2883

Delphi Proprietary

The information contained in this electronic communication and its attachments (if any) is confidential and subject to legal privilege. The information is intended only for use of the individual(s) to whom it is addressed. If you are not an intended recipient, or the agent or employee responsible to deliver it to an intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this communication is strictly prohibited. If you have received this electronic communication in error, please delete it and immediately notify me by sending a return e-mail to the address in this e-mail.

Thank you.



PRODUCT AND SERVICE SOLUTIONS

Buyer:

DELPHI PRODUCT & SERVICE SOLUTIONS
1441 WEST LONG LAKE RD
TROY MI 48098

Requirements Contract

PO Number	Date Issued
550056323	06/11/2004
Version	
06/11/2004 10:28:00	

*Please deliver to:
See Delivery Schedule*

CELESTICA DE MONTERREY SA DE CV
CALLE 8A NO 102
66600 APODACA
MEXICO

Vendor No: 1015085
DUNS No: 812257004

Payment Terms: Z23 **Currency:** USD

Due 2nd day of the third month

Incoterms: EXP-

Item No.	Material No. Description	Plant
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0010	SA10109-11P1 MATCHBOX	DELPHI- PSS
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manufacturer part number SA10109-11P1

Valid From	Valid To	Currency	Price	Price Unit	UOM
06/11/2004	12/31/9999	USD	48.76	1	PC

This Requirement Contract is for 100% unless otherwise specified.

Notes:

Supplier must ensure any OEM (long) part numbers, trademarks and trade names are removed from tooling, packaging, labeling, cross references, instruction sheets, component kits and tags on any product sold to DPSS.
Delphi Product and Service Solutions requires each supplier to confirm all products being sold in aftermarket to date are in compliance with all OE customer agreements regarding trademark / trade name issues. Confirmation should be forwarded on form # DAO-01-E-009. This form is available upon request from your buyer.

This Contract replaces previous contract # --.

Delphi requires suppliers of productive material be capable of communicating material forecasts, material schedules, shipping notices and associated information through Electronic Data Interchange (EDI). To insure that EDI communications are accurate and effective, each productive material supplier will be required to become EDI Certified by exhibiting their ability to send and/or receive the appropriate EDI messages in accordance with applicable standards prior to providing productive material. EDI Certification will be conducted and coordinated by the EDI Competency organization.

An Internet electronic form alternative solution is intended to provide relief in situations where establishing an in-house EDI capability is a hardship for a supplier

Purchasing Contact: Pollack, Paul

Phone: 248-267-8734

Fax: 248-267-8647

Contact Address:
Delphi Product Solution Service
1441 West Long Lake Road,
TROY MI 48098

Date and Time Printed: 06/11/2004 10:28:00



PRODUCT AND SERVICE SOLUTIONS

Buyer:

DELPHI PRODUCT & SERVICE SOLUTIONS
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providing limited material.

Please refer to Delphi's website: www.delphi.com then Suppliers/Supplier Community Portal / Supplier Standards, for additional information.

Periodically, supplier agrees to send Advanced Shipment Notification (ASN) information to Delphi Product, Service & Solutions (Delphi-PSS) customers on behalf of Delphi Product, Service & Solutions (Delphi-PSS). Details regarding specific shipment information will be included on a packing slip, which will be provided to supplier prior to shipment of product.

Seller acknowledges and agrees that Buyer's General Terms and Conditions are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions is available upon written request to Buyer or via the internet at Delphi's website, delphi.com. Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's General Terms and Conditions) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

Suppliers are required to meet all requirements detailed in the Delphi Global Purchasing Supplier Guidelines and reference documents that are available on the Delphi website, www.delphi.com, (by clicking on the "Suppliers" in the header).

Manufacture part number may be provided as a reference only. All business documents should reference the Delphi Product and Service Solutions (DPSS) part number. It is the responsibility of the supplier to provide DPSS with any updates or revisions to the manufacture part number. Manufacture part number may be provided as a reference

June 11, 2004 added pn SA10109-11P1 to contract. Reference sourcing documentation action item pgp032004. Reference letter of intent dated May 13, 2004. Reference quote dated 4/20/04. Reference Delphi cost estimate dated 4/30/04. 50% of total tooling and NRE investment of \$307,000 pieces to be amortized over first 150,000 units or 1 year time frame. Reference Celestica acceptance of Delphi terms and conditions dated May 7, 2004. Celestica to have full responsibility for design, development and manufacture of product.